



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CEDARBURG LIGHT & WATER COMMISSION

Principal Office: N30 W5926 LINCOLN BOULEVARD
P.O. BOX 767
CEDARBURG, WI 53012

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CEDARBURG LIGHT & WATER COMMISSION**Utility Address:** N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012

When was utility organized? 12/28/1901**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: JILL S FRANK**Title:** OFFICE MANAGER**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012

Telephone: (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** JFRANK@WPPISYS.ORG

Individual or firm, if other than utility employee, preparing this report:

Name: VIRCHOW KRAUSE & COMPANY**Title:****Office Address:** VIRCHOW KRAUSE & COMPANY

4600 AMERICAN PARKWAY

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jdraws@virchowkrause.com

President, chairman, or head of utility commission/board or committee:

Name: CHARLES T. BRADBURN**Title:** PRESIDENT**Office Address:**

W56 N786 HAWTHORNE AVENUE

CEDARBURG, WI 53012

Telephone: (262) 377 - 0108**Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:** 3/27/2000**Period covered by most recent audit:** 01/01/99 TO 12/31/99

Names and titles of utility management including manager or superintendent:

Name: DALE A. LYTHJOHAN**Title:** GENERAL MANAGER**Office Address:**

N30 W5926 LINCOLN BLVD.

P.O. BOX 767

CEDARBURG, WI 53012

Telephone: (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** DLYTHJOHAN@WPPISSYS.ORG

Name: DENNIS HINTZ**Title:** WATER SUPERINTENDENT**Office Address:**

N30 W5926 LINCOLN BOULEVARD

P.O. BOX 767

CEDARBURG, WI 53012

Telephone: (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** DHINTZ@WPPISSYS.ORG

Name: STEVE BELL**Title:** ELECTRIC SUPERINTENDENT**Office Address:**

N30 W5926 LINCOLN BLVD.

P.O. BOX 767

CEDARBURG, WI 53012

Telephone: (262) 375 - 7650**Fax Number:** (262) 375 - 7655**E-mail Address:** SBELL@WPPISSYS.ORG

Name of utility commission/committee: CEDARBURG LIGHT & WATER COMMISSION

Names of members of utility commission/committee:

CHARLES T. BRADBURN, PRESIDENT

RICHARD A. DIEFFENBACH

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

JOE DORR
CARL EDQUIST
ELLEN S. HAYNES

Is sewer service ordered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates: 1/1/1999 12/31/1999**Provide a brief description of the nature of Contract Operations being provided:**

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,914,567	7,713,979	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,547,223	6,287,594	2
Depreciation Expense (403)	530,852	508,747	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	474,215	465,335	5
Total Operating Expenses	7,552,290	7,261,676	
Net Operating Income	362,277	452,303	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	362,277	452,303	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(3,249)	258	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	227,653	242,017	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	224,404	242,275	
Total Income	586,681	694,578	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	1,958	2,402	13
Total Miscellaneous Income Deductions	1,958	2,402	
Income Before Interest Charges	584,723	692,176	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	113,241	129,441	14
Amortization of Debt Discount and Expense (428)	7,150	6,541	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	947	1,212	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	121,338	137,194	
Net Income	463,385	554,982	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,815,191	11,272,052	20
Balance Transferred from Income (433)	463,385	554,982	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	3,662	2,985	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	6,785	8,858	25
Total Unappropriated Earned Surplus End of Year (216)	12,268,129	11,815,191	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE	0	1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE	0	2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE	0	3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE	0	4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON CERTIFICATES OF DEPOSITS	130,732	5
INTEREST ON INVESTMENT INDEX ACCOUNT	19,727	6
INTEREST ON STATE INVESTMENT POOL ACCOUNTS	77,194	7
Total (Acct. 419):	227,653	
Miscellaneous Nonoperating Income (421):		
NONE	0	8
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE	0	9
Total (Acct. 425):	0	
Other Income Deductions (426):		
COSTS ASSOCIATED WITH LEGISLATIVE ACTIVITIES	1,958	10
Total (Acct. 426):	1,958	
Miscellaneous Credits to Surplus (434):		
NONE	0	11
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
1999 COSTS FOR REMEDIAL WORK AT THE FORMER POWER PLANT	3,662	12
Total (Acct. 435)--Debit:	3,662	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215	0	13
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
MISC WORK DONE FOR THE CITY OF CEDARBURG	6,785	14
Total (Acct. 439)--Debit:	6,785	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	2,548	20,805			23,353	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	324	6,825			7,149	3
Materials	109	3,564			3,673	4
Taxes	25	522			547	5
Other (list by major classes):						
OUTSIDE SERVICES & SUPPLIES	3,471	5,794			9,265	6
FRINGES & CLRG (WITHOUT SOC SEC & STRS CLRG)	303	5,665			5,968	7
Total costs and expenses	4,232	22,370	0	0	26,602	
Net income (or loss)	(1,684)	(1,565)	0	0	(3,249)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,054,753	6,859,814	0	0	7,914,567	1
Less: interdepartmental sales	548	58,427	0	0	58,975	2
Less: interdepartmental rents	0	15,600	0	0	15,600	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	(96)	0	0	(96)	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,054,205	6,785,883	0	0	7,840,088	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	211,210	43,699	254,909	1
Electric operating expenses	389,178	80,520	469,698	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	7,150	1,479	8,629	6
Other nonutility expenses			0	7
Water utility plant accounts	12,162	2,516	14,678	8
Electric utility plant accounts	95,658	19,791	115,449	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	769	159	928	13
Accum. prov. for depreciation of electric plant	18,133	3,752	21,885	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	159,318	(159,318)	0	18
All other accounts	35,774	7,402	43,176	19
Total Payroll	929,352	0	929,352	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	21,584,792	20,274,432	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,939,746	5,755,124	2
Net Utility Plant	15,645,046	14,519,308	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	15,645,046	14,519,308	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,864,311	3,880,977	9
Total Other Property and Investments	3,864,311	3,880,977	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	35,624	161,396	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	500	430	12
Temporary Cash Investments (136)	113,076	235,587	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	670,293	621,971	15
Other Accounts Receivable (143)	183,305	158,212	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	7,879	4,023	18
Materials and Supplies (151-163)	493,607	601,348	19
Prepayments (165)	22,288	10,246	20
Interest and Dividends Receivable (171)	133,902	126,919	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,660,474	1,920,132	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	80,656	25,321	24
Other Deferred Debits (182-186)	917,321	862,870	25
Total Deferred Debits	997,977	888,191	
Total Assets and Other Debits	22,167,808	21,208,608	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	159,333	156,288	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	12,268,129	11,815,191	28
Total Proprietary Capital	12,427,462	11,971,479	
LONG-TERM DEBT			
Bonds (221-222)	1,575,000	1,700,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	33,711	41,236	31
Total Long-Term Debt	1,608,711	1,741,236	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	495,585	462,319	33
Payables to Municipality (233)	498,563	469,153	34
Customer Deposits (235)	20,331	19,416	35
Taxes Accrued (236)	236,285	234,135	36
Interest Accrued (237)	25,697	32,217	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	27,936	14,713	40
Miscellaneous Current and Accrued Liabilities (242)	10,781	11,142	41
Total Current and Accrued Liabilities	1,315,178	1,243,095	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	16,073	36,399	43
Other Deferred Credits (253)	1,018,067	860,786	44
Total Deferred Credits	1,034,140	897,185	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,782,317	5,355,613	49
Total Liabilities and Other Credits	22,167,808	21,208,608	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	10,863,344	0	0	10,576,542	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)				10,421	5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	29,898	0	0	104,587	7
Total Utility Plant	10,893,242	0	0	10,691,550	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,943,065	0	0	3,996,681	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	1,943,065	0	0	3,996,681	
Net Utility Plant	8,950,177	0	0	6,694,869	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,777,136	3,977,988			5,755,124	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	189,388	341,464			530,852	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,633				6,633	6
Accruals charged other						7
accounts (specify):						8
DEPR ON ACCTS 392 & 396	11,344	22,639			33,983	9
Salvage	4,587	60,644			65,231	10
Other credits (specify):						11
ACCTS 364, 367, 369, 373,, 391.1	169	137,273			137,442	12
Total credits	212,121	562,020	0	0	774,141	13
Debits during year						14
Book cost of plant retired	44,604	362,607			407,211	15
Cost of removal	1,588	46,194			47,782	16
Other debits (specify):						17
ACCTS 365, 366, 371, 391.1	0	134,526			134,526	18
Total debits	46,192	543,327	0	0	589,519	19
Balance End of Year	1,943,065	3,996,681	0	0	5,939,746	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Non-Utility Property	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			291,124		291,124	379,373	3
Total Electric Utility					291,124	379,373	

Account	Total End of Year	Amount Prior Year	
Electric utility total	291,124	379,373	1
Water utility (154)	33,648	34,410	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)	168,835	187,565	8
Total Materials and Supplies	493,607	601,348	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
LOSS ON ADVANCE REFUND OF REVENUE BOND	46,752	181	46,752	1
REV BOND ISSUE 10/25/90 & GO BONDS 8/25/99	8,583	181	33,904	2
Total			80,656	
Unamortized premium on debt (251)				
NONE	0	0	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	156,288	1
Changes during year (explain):		
COST FOR WATER SERVICE AT NEW POLICE STATION	3,045	2
Balance end of year	159,333	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
ELEC & WTR NEW GO BOND	08/25/1999	10/01/2005	4.20%	1,575,000	1
Total Bonds (Account 221):				1,575,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 1,575,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
DSM LOAN WITH WIS PUBLIC POWER INC	01/31/1994	01/31/2004	2.00%	33,711	1
Total for Account 224				33,711	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	234,135	1
Accruals:		
Charged water department expense	214,120	2
Charged electric department expense	262,945	3
Charged sewer department expense	0	4
Other (explain):		
CHARGED DIRECTLY TO ELEC & WTR DEPTS WORK ORDERS	18,079	5
CHARGED DIRECTLY TO THE GENERAL LEDGER ACCOUNTS	1,503	6
Total Accruals and other credits	496,647	
Taxes paid during year:		
County, state and local taxes	403,800	7
Social Security taxes	70,600	8
PSC Remainder Assessment	9,607	9
Other (explain):		
LICENSE FEE ASSESSMENT-WI DEPT OF REV (GROSS RECEIPT TAX)	10,490	10
Total payments and other debits	494,497	
Balance end of year	236,285	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2372 INTEREST ACCRUED BOND ISSUES	30,036	113,241	119,902	23,375	1
Subtotal	30,036	113,241	119,902	23,375	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
2370 Interest Accrued on Customer Deposits	2,181	947	806	2,322	4
Subtotal	2,181	947	806	2,322	
Total	32,217	114,188	120,708	25,697	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	4,076,198	1,141,781	137,634	0	0	5,355,613	1
Add credits during year:							
For Services	72,437	50,822	21,990			145,249	2
For Mains	255,032					255,032	3
Other (specify):							
HYDRANTS	26,423					26,423	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	4,430,090	1,192,603	159,624	0	0	5,782,317	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Sinking Funds (125):		
CD'S & \$'S INVESTED IN ST POOL FOR FUTURE CAPITAL PROJECTS	3,630,565	3
SPEC'L REDEMPTION FUND-FOR PRINCIPAL & INTEREST PAYMENTS	141,602	4
LIABILITY INSURANCE RESERVE	92,144	5
Total (Acct. 125):	3,864,311	
Depreciation Fund (126):		
NONE	0	6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE	0	8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE	0	9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	84,469	11
Electric	585,824	12
Sewer (Regulated)	0	13
Other (specify):		
NONE	0	14
Total (Acct. 142):	670,293	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	139,434	15
Merchandising, jobbing and contract work	19,986	16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
SERV EXT'S & UPGRDS, BULK WTR, ST LTG INSTLN'S, RELOC UTIL FACIL'S, ETC	23,885	17
Total (Acct. 143):	183,305	
Receivables from Municipality (145):		
TAX ROLL LIENS & OUTSTANDING & MISC BILLINGS	7,879	18
Total (Acct. 145):	7,879	
Prepayments (165):		
PROPERTY & LIAB INS PREMIUMS & DEC HLTH/DNTL PREMIUM PD IN ADVANCE	22,288	19
Total (Acct. 165):	22,288	
Extraordinary Property Losses (182):		
NONE	0	20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	0	21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	0	22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	0	23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
'87 ENERGY CONS=40,936, '88 ENERGY CONS=57247, '89 ENERGY CONS=38,609,	917,321	24
'90 ENERGY CONS=62,735, '91 ENERGY CONS=51,708, '92 ENERGY CONS=61,056,		25
'93 ENERGY CONS=131,447, '94 ENERGY CONS=133,472, '95 ENERGY CONS=62,338,		26
'96 ENERGY CONS=60,751, '97 ENERGY CONS=64,157, '97 ENVIRON'L COSTS		27
(PCB'S IN KANSAS CITY)=1,025, '98 ENERGY CONS=51,748, '98 ENVIRON'L COSTS		28
(PCB'S IN KANSAS CITY)=<1,025>, '98 FIELD INVTRY & TRNG PORTION OF ELECTRIC		29
CAD SYSTEM=42,343, '99 1/4 OF 42,343 ELEC CAD SYS FIELD INVTRY & TRNG=<10,586:		30
'99 REMAINDER COSTS FIELD INVTRY/MAPS & TRNG ELEC CAD SYS=13,941,		31
'99 1/4 OF 13,941 FOR FIELD INVTRY/MAPS & TRNG ELEC CAD SYS=<3,485>		32
'99 ENERGY CONS=58,905.		33
Total (Acct. 186):	917,321	
Payables to Municipality (233):		
12/1999 SEWER BILLING COLLECTIONS	138,378	34
OUTSTANDING \$'S DUE CITY FOR COSTS TO REPLACE WATER MAINS, ETC.	291,287	35

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
MISC INVOICES FOR 1999 SERVICES, ETC	68,898	36
Total (Acct. 233):	498,563	
Other Deferred Credits (253):		
VACATION & SICK LEAVE LIABILITY	211,567	37
DEMAND SIDE MANAGEMENT PROGRAMS (WATT WATCH CONSERVATION EXPENSE)	806,500	38
Total (Acct. 253):	1,018,067	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	10,396,503	10,374,145	0	0	20,770,648	1
Materials and Supplies	34,029	335,248	0	0	369,277	2
Other (specify):						
STORES EXPENSE	16,421	161,779	0	0	178,200	3
Less Average:						
Reserve for Depreciation	1,860,100	3,987,334	0	0	5,847,434	4
Customer Advances for Construction	12,955	13,281	0	0	26,236	5
Contributions in Aid of Construction	4,253,144	1,315,821	0	0	5,568,965	6
Other (specify):						
NONE					0	7
Average Net Rate Base	4,320,754	5,554,736	0	0	9,875,490	
Net Operating Income	131,107	231,170	0	0	362,277	8
Net Operating Income as a percent of						
Average Net Rate Base	3.03%	4.16%	N/A	N/A	3.67%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	157,810	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	12,041,660	3
Other (Specify):		4
Total Average Proprietary Capital	12,199,470	
Net Income		
Net Income	463,385	5
Percent Return on Proprietary Capital	3.80%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

EARLY IN 2000, THE UTILITY FILED FOR ELECTRIC AND WATER RATE CHANGES TO BE EFFECTIVE SOME TIME IN THE YEAR 2000.

5. Obligations incurred or assumed, excluding commercial paper.

ADVANCE REFUNDING: ON AUGUST 25, 1999, THE MUNICIPALITY, ON BEHALF OF THE ULITILY, ISSUED \$1,575,000 IN BONDS (NEW BONDS) WITH AN AVERAGE INTEREST RATE OF 4.4 PERCENT TO ADVANCE REFUND \$1,505,000 OF OUTSTANDING BONDS (OLD BONDS) WITH AN AVERAGE INTEREST RATE OF 7.1 PERCENT. THE NET PROCEEDS OF \$1,542,557 (AFTER PAYMENT OF \$29,450 IN UNDERWRITING FEES, INSURANCE AND OTHER ISSUANCE COSTS WERE USED TO PURCHASE U.S. GOVERNMENT SECURITIES. THOSE SECURITIES WERE DEPOSITED IN AN IRREVOCABLE TRUST WITH AN ESCROW AGENT TO PROVIDE FOR ALL FUTURE DEBT SERVICE PAYMENTS ON THE OLD BONDS. AS A RESULT, THE OLD BONDS ARE CONSIDERED TO BE DEFEASED AND THE LIABILITY FOR THE OLD BONDS HAS BEEN REMOVED FROM THE BALANCE SHEET.

THE CASH FLOW REQUIREMENTS ON THE OLD BONDS PRIOR TO THE ADVANCE REFUNDING WAS \$1,902,448 FROM 2000 THROUGH 2005. THE CASH FLOW REQUIREMENTS ON THE NEW BONDS ARE \$1,844,937 FROM 2000 THROUGH 2005. THE ADVANCE REFUNDING RESULTED IN AN ECONOMIC GAIN (DIFFERENCE BETWEEN THE PRESENT VALUES OF THE DEBT SERVICE PAYMENTS ON THE OLD AND NEW BONDS) OF \$65,267.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111) (Page F-08)

OTHER CREDITS:

ELECTRIC PLANT: IN 1999 THE UTILITY BEGAN USING ITS AM/FM AUTOCAD SYSTEM FOR CONTINUING PROPERTY RECORDS (CPR). IN ORDER TO BALANCE THE EXISTING CPR RECORDS TO THE CPR COUNTS IN THE AUTOCAD SYSTEM, ADJUSTMENTS WERE MADE TO ACCUMULATED DEPRECIATION AND TO ELECTRIC PLANT ACCOUNTS. CPR COUNTS FOR THE AUTOCAD SYSTEM WERE OBTAINED BY DOING A FIELD INVENTORY. LISTED BELOW ARE THE ACCOUNT NUMBERS AND CREDIT ADJUSTMENTS THAT WERE MADE. IT SHOULD BE NOTED THAT THE OVERALL ADJUSTMENTS TO BALANCE TO THE NEW CPR LEDGER RESULTED IN A NET CHANGE OF \$2,917 TO ACCUMULATED DEPRECIATION AND PLANT.

ACCT #364: ADJUSTED IN THE AMOUNT OF \$45,980
ACCT #367: ADJUSTED IN THE AMOUNT OF \$21,600
ACCT #369: ADJUSTED IN THE AMOUNT OF \$25,133
ACCT #373: ADJUSTED IN THE AMOUNT OF \$44,560

ACCT #391.1 (WATER): A COMPUTER MONITOR IN 1998 WAS ERRONEOUSLY CHARGED TO ELECTRIC PLANT WHEN IT SHOULD HAVE BEEN CHARGED 100% TO WATER PLANT. THIS ADJUSTMENT OF \$169 TRANSFERS THE ACCUMULATED DEPRECIATION TO WATER.

OTHER DEBITS:

ELECTRIC PLANT: IN 1999 THE UTILITY BEGAN USING ITS AM/FM AUTOCAD SYSTEM FOR CONTINUING PROPERTY RECORDS (CPR). IN ORDER TO BALANCE THE EXISTING CPR RECORDS TO THE CPR COUNTS IN THE AUTOCAD SYSTEM, ADJUSTMENTS WERE MADE TO ACCUMULATED DEPRECIATION AND TO ELECTRIC PLANT ACCOUNTS. THE CPR COUNTS FOR THE AUTOCAD SYSTEM WERE OBTAINED BY DOING A FIELD INVENTORY. LISTED BELOW ARE THE ACCOUNT NUMBERS AND DEBIT ADJUSTMENTS THAT WERE MADE. IT SHOULD BE NOTED THAT THE OVERALL ADJUSTMENTS TO BALANCE TO THE NEW CPR LEDGER RESULTED IN A NET CHANGE OF \$2,917 TO ACCUMULATED DEPRECIATION AND PLANT.

ACCT #365: ADJUSTED IN THE AMOUNT OF \$129,335
ACCT #366: ADJUSTED IN THE AMOUNT OF \$934
ACCT #371: ADJUSTED IN THE AMOUNT OF \$4,088

ACCT #391.1 (ELECTRIC): A COMPUTER MONITOR IN 1998 WAS ERRONEOUSLY CHARGED TO ELECTRIC PLANT WHEN IT SHOULD HAVE BEEN 100% TO WATER PLANT. THIS ADJUSTMENT OF \$169 TRANSFERS THE ACCUMULATED DEPRECIATION OUT OF ELECTRIC.

Net Nonutility Property (Accts. 121 & 122) (Page F-09)

WE NO LONGER HAVE ANY "NON-UTILITY" PROPERTY ON OUR BOOKS (SINCE WE SOLD THE POWER PLANT BACK IN 1996).

FINANCIAL SECTION FOOTNOTES

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

ON AUGUST 25, 1999 THE MUNICIPALITY, ON BEHALF OF THE UTILITY, ISSUED \$1,575,000 IN GOVERNMENT OBLIGATION BONDS. THE UTILITY ADVANCE REFUNDED THE OCTOBER 25, 1999 REVENUE BOND. LISTED BELOW IS THE BREAKDOWN OF THE DOLLAR AMOUNTS LISTED ON PAGE F-12 FOR ACCOUNT 181:

SUB-ACCOUNT 1810 DEBT DISCOUNT & EXPENSE: CREDIT ENTRIES TOTALING \$3,936 WERE MADE FOR 1999'S AMORTIZATION OF THE DEBT DISCOUNT & EXPENSE FOR THE REVENUE BOND ISSUE (WHICH WAS ADVANCE REFUNDED ON 8/25/1999). ONCE ADVANCE REFUNDED, A CREDIT ENTRY FOR \$21,385 WAS MADE TO CLEAR OUT THE UNAMORTIZED BALANCE OF THE DEBT DISCOUNT & EXPENSE REMAINING FROM THE REVENUE BOND ISSUE. \$37,118 WAS DEBITED TO THIS ACCOUNT FOR THE TOTAL DEBT DISCOUNT & EXPENSE ON A NEW G.O. BOND ISSUE MADE 8/25/1999 AND \$3,214 WAS CREDITED FOR 1999'S AMORTIZATION OF THE DEBT DISCOUNT & EXPENSE ON THE NEW G.O. BONDS.

SUB-ACCOUNT 1811 LOSS ON ADVANCE REFUND: DUE TO ROUNDING BY ESCROW AGENT, A DEBIT ENTRY OF \$54,266 WAS MADE FOR LOSS ON ADVANCE REFUND OF 10/90 REVENUE BONDS. A CREDIT ENTRY OF \$3,082 WAS MADE FOR A PORTION OF LOSS ON ADVANCE REFUND. A CREDIT ENTRY TOTALING \$4,432 WAS FOR 1999'S AMORTIZATION OF LOSS ON ADVANCE REFUND. IT SHOULD BE NOTED THAT THE ADVANCE REFUNDING RESULTED IN AN ECONOMIC GAIN (DIFFERENCE BETWEEN THE PRESENT VALUES OF THE DEBT SERVICE PAYMENTS ON THE OLD AND NEW BONDS).

Bonds (Accts. 221 and 222) (Page F-14)

ACCOUNT 221: THE UTILITY ADVANCE REFUNDED ITS 10/90 REVENUE BOND ISSUE ON 8/25/1999 AND THRU THE MUNICIPALITY, PURCHASED A NEW GOVERNMENT OBLIGATION BOND. THE PROGRAM WOULD NOT LET 08/25/1999 BE ENTERED AS THE MATURITY DATE FOR THE 10/1990 REVENUE BONDS, THEREFORE THE 10/01/2005 MATURITY DATE WAS ENTERED WHEN ACTUALLY THE 10/1990 BOND WAS NO LONGER THE UTILITY'S RESPONSIBILITY AFTER 8/25/1999.

(eoy balance was 0, record deleted 10/25/00 ele)

Interest Accrued (Acct. 237) (Page F-17)

ACCOUNT 221 BONDS: THE UTILITY HAS ALWAYS PUT ACCOUNT 2372 (INTEREST ACCRUED BOND ISSUE) ON THIS PAGE. ON AUGUST 25, 1999 THE UTILITY ADVANCE REFUNDED THE REVENUE BOND PURCHASED 10/90 AND PURCHASED A NEW GOVERNMENT OBLIGATION BOND.

OTHER LONG-TERM DEBT: INTEREST ON DEMAND SIDE MANAGEMENT (DSM) LOAN FROM WPPI IS NOT SHOWN HERE, IT IS INCLUDED WITH DSM EXPENSES IN ACCOUNT #186, OTHER DEFERRED DEBITS.

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

ACCOUNT #186 - MISC. DEFERRED DEBITS: ON MARCH 19, 1995 AS A PART OF LIGHT & WATER'S RATE ORDERS, THE PSC AUTHORIZED AMORTIZATION OF DSM EXPENSES. (SEE CEDARBURG LIGHT & WATER'S RATE FILE FOR DETAILS). 1999 IS THE LAST YEAR OF THE AMORTIZATION AUTHORIZATION AND A NEW AMOUNT WILL BE DETERMINED THROUGH RATE FILING IN 2000. IN THE LETTER DATED JANUARY 14, 1999, LIGHT & WATER WAS AUTHORIZED TO DEFER THE 1998 EXPENDITURES ASSOCIATED WITH COMPLETING A FIELD INVENTORY OF OUR ELECTRICAL DISTRIBUTION SYSTEM AND RECEIVING TRAINING FROM THE VENDOR FOR THE AM/FM AUTOCAD SYSTEM. THE AUTHORIZED COSTS SHOULD BE AMORTIZED OVER A PERIOD OF 4 YEARS BEGINNING IN 1999, WHEN THE AUTOCAD SYSTEM IS PLACED IN SERVICE. IN 1999 <10,586>, 1/4 OF 42,342, WAS EXPENSED TO ACCOUNT #930.

IN 1999, THE UTILITY WAS AUTHORIZED TO DEFER THE 1999 EXPENDITURES ASSOCIATED WITH MORE COSTS FOR FIELD INVENTORY/MAPS OF OUR ELECTRICAL DISTRIBUTION SYSTEM AND RECEIVING ADDITIONAL TRAINING FROM THE VENDOR FOR THE AM/FM AUTOCAD SYSTEM USING THE SAME JANUARY 14, 1999 LETTER FROM THE PSC. THE AUTHORIZED COSTS SHOULD BE AMORTIZED OVER A PERIOD OF 4 YEARS BEGINNING IN 1999, WHEN THE AUTOCAD SYSTEM IS PLACED IN SERVICE. IN 1999 <3,485>, 1/4 OF 13,941, WAS EXPENSED TO ACCOUNT #930.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 25 2000

Ms. Jill S. Frank, Office Manager
Cedarburg Light and Water Commission
N30W5926 Lincoln Boulevard
P.O. Box 767
Cedarburg, WI 53012-0767

1999 Analytical Review DWCCA-1000-ELE

Dear Ms. Frank:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlmw:\compl\Analytical Reviews\1999 analytical review letters\no prob
CEM.doc

cc: Mr. Charles T. Bradburn, President

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,040,770	1
Total Sales of Water	1,040,770	
Other Operating Revenues		
Forfeited Discounts (470)	4,789	2
Miscellaneous Service Revenues (471)	390	3
Rents from Water Property (472)	2,205	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	6,599	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	13,983	
Total Operating Revenues	1,054,753	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	5,446	8
Pumping Expenses (620-633)	86,591	9
Water Treatment Expenses (640-652)	62,570	10
Transmission and Distribution Expenses (660-678)	120,387	11
Customer Accounts Expenses (901-905)	31,211	12
Sales Expenses (910)	2,000	13
Administrative and General Expenses (920-932)	214,598	14
Total Operation and Maintenance Expenses	522,803	
Other Operating Expenses		
Depreciation Expense (403)	189,388	15
Amortization Expense (404-407)	0	16
Taxes (408)	211,455	17
Total Other Operating Expenses	400,843	
Total Operating Expenses	923,646	
NET OPERATING INCOME	131,107	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,096	235,064	483,251	4
Commercial	346	91,263	147,420	5
Industrial	40	115,644	112,978	6
Total Metered Sales to General Customers (461)	3,482	441,971	743,649	
Private Fire Protection Service (462)	76		22,592	7
Public Fire Protection Service (463)	1		241,528	8
Other Sales to Public Authorities (464)	25	24,059	32,453	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	1	180	548	12
Total Sales of Water	3,585	466,210	1,040,770	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	241,528	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	241,528	
Forfeited Discounts (470):		
Customer late payment charges	4,789	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	4,789	
Miscellaneous Service Revenues (471):		
FEES FOR RECONNECTING METERS	390	7
Total Miscellaneous Service Revenues (471)	390	
Rents from Water Property (472):		
BUILDING RENTAL FEES FROM CELLULAR ONE (SHARES PUMP STA. SPACE-BEGAN 1997)	2,205	8
Total Rents from Water Property (472)	2,205	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,599	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	6,599	
Amortization of Construction Grants (475):		
NONE	0	12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	0	1
Operation Labor and Expenses (601)	0	2
Purchased Water (602)	0	3
Miscellaneous Expenses (603)	0	4
Rents (604)	0	5
Maintenance Supervision and Engineering (610)	0	6
Maintenance of Structures and Improvements (611)	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	8
Maintenance of Lake, River and Other Intakes (613)	0	9
Maintenance of Wells and Springs (614)	5,446	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	11
Maintenance of Supply Mains (616)	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	13
Total Source of Supply Expenses	5,446	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	2,306	14
Fuel for Power Production (621)	0	15
Power Production Labor and Expenses (622)	0	16
Fuel or Power Purchased for Pumping (623)	59,003	17
Pumping Labor and Expenses (624)	7,217	18
Expenses Transferred--Credit (625)	0	19
Miscellaneous Expenses (626)	(448)	20
Rents (627)	0	21
Maintenance Supervision and Engineering (630)	0	22
Maintenance of Structures and Improvements (631)	3,757	23
Maintenance of Power Production Equipment (632)	0	24
Maintenance of Pumping Equipment (633)	14,756	25
Total Pumping Expenses	86,591	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	2,966	26
Chemicals (641)	24,394	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	30,027	28
Miscellaneous Expenses (643)	450	29
Rents (644)	0	30
Maintenance Supervision and Engineering (650)	0	31
Maintenance of Structures and Improvements (651)	0	32
Maintenance of Water Treatment Equipment (652)	4,733	33
Total Water Treatment Expenses	62,570	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	2,414	34
Storage Facilities Expenses (661)	674	35
Transmission and Distribution Lines Expenses (662)	14,099	36
Meter Expenses (663)	3,311	37
Customer Installations Expenses (664)	775	38
Miscellaneous Expenses (665)	28,312	39
Rents (666)	0	40
Maintenance Supervision and Engineering (670)	0	41
Maintenance of Structures and Improvements (671)	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	868	43
Maintenance of Transmission and Distribution Mains (673)	31,416	44
Maintenance of Fire Mains (674)	0	45
Maintenance of Services (675)	20,586	46
Maintenance of Meters (676)	2,925	47
Maintenance of Hydrants (677)	15,007	48
Maintenance of Miscellaneous Plant (678)	0	49
Total Transmission and Distribution Expenses	120,387	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	4,016	50
Meter Reading Labor (902)	5,551	51
Customer Records and Collection Expenses (903)	17,521	52
Uncollectible Accounts (904)	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	4,123	54
Total Customer Accounts Expenses	31,211	
SALES EXPENSES		
Sales Expenses (910)	2,000	55
Total Sales Expenses	2,000	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	57,070	56
Office Supplies and Expenses (921)	6,788	57
Administrative Expenses Transferred--Credit (922)	0	58
Outside Services Employed (923)	5,079	59
Property Insurance (924)	2,398	60
Injuries and Damages (925)	6,553	61
Employee Pensions and Benefits (926)	87,545	62
Regulatory Commission Expenses (928)	0	63
Duplicate Charges--Credit (929)	0	64
Miscellaneous General Expenses (930)	21,422	65
Rents (931)	15,600	66
Maintenance of General Plant (932)	12,143	67
Total Administrative and General Expenses	214,598	
Total Operation and Maintenance Expenses	522,803	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	WIS ADMIN CODE - PSC SECTION 109	194,021	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,666	2
Net property tax equivalent		191,355	
Social Security	PAYROLL DISTRIBUTION	18,755	3
PSC Remainder Assessment	BASED ON REVENUES	1,345	4
Other (specify): NONE	NONE	0	5
Total tax expense		211,455	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222710				3
County tax rate	mills		1.663590				4
Local tax rate	mills		8.748680				5
School tax rate	mills		13.451720				6
Voc. school tax rate	mills		2.272530				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.359230				10
Less: state credit	mills		2.136740				11
Net tax rate	mills		24.222490				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.748680				14
Combined School Tax Rate	mills		15.724250				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.472930				17
Total Tax Rate	mills		26.359230				18
Ratio of Local and School Tax to Total	dec.		0.928439				19
Total tax net of state credit	mills		24.222490				20
Net Local and School Tax Rate	mills		22.489098				21
Utility Plant, Jan. 1	\$	9,959,989	9,959,989				22
Materials & Supplies	\$	49,415	49,415				23
Subtotal	\$	10,009,404	10,009,404				24
Less: Plant Outside Limits	\$	402,108	402,108				25
Taxable Assets	\$	9,607,296	9,607,296				26
Assessment Ratio	dec.		0.898000				27
Assessed Value	\$	8,627,352	8,627,352				28
Net Local & School Rate	mills		22.489098				29
Tax Equiv. Computed for Current Year	\$	194,021	194,021				30
Tax Equivalent per 1994 PSC Report	\$	192,196					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	194,021					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	314,849	5,032	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	314,849	5,032	
PUMPING PLANT			
Land and Land Rights (320)	48,195	0	12
Structures and Improvements (321)	178,893	0	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	234,453	46,095	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	42,052	0	20
Total Pumping Plant	503,593	46,095	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	312,689	0	22
Water Treatment Equipment (332)	350,536	0	23
Total Water Treatment Plant	663,225	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,710	0	24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	0	0	319,881	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	319,881	
PUMPING PLANT				
Land and Land Rights (320)	0	0	48,195	12
Structures and Improvements (321)	0	0	178,893	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	3,200		277,348	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	0	0	42,052	20
Total Pumping Plant	3,200	0	546,488	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)	0	0	312,689	22
Water Treatment Equipment (332)	0	0	350,536	23
Total Water Treatment Plant	0	0	663,225	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	1,710	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	135,661	0	26
Transmission and Distribution Mains (343)	5,985,623	646,386	27
Fire Mains (344)	0		28
Services (345)	1,175,281	198,200	29
Meters (346)	263,993	9,898	30
Hydrants (348)	502,076	52,478	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,064,344	906,962	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	4,655	1,828	35
Computer Equipment (391.1)	41,019	10,150	36
Transportation Equipment (392)	77,410	0	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	26,640	0	39
Laboratory Equipment (395)	6,332	0	40
Power Operated Equipment (396)	52,210	0	41
Communication Equipment (397)	175,385	5,856	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	383,651	17,834	
Total utility plant in service directly assignable	9,929,662	975,923	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,929,662	975,923	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)	0	0	135,661	26
Transmission and Distribution Mains (343)	14,029		6,617,980	27
Fire Mains (344)			0	28
Services (345)	452		1,373,029	29
Meters (346)	7,297		266,594	30
Hydrants (348)	663		553,891	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	22,441	0	8,948,865	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)	0		6,483	35
Computer Equipment (391.1)	14,699	2,363	38,833	36
Transportation Equipment (392)	0		77,410	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	0		26,640	39
Laboratory Equipment (395)	0		6,332	40
Power Operated Equipment (396)	0		52,210	41
Communication Equipment (397)	4,264		176,977	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	18,963	2,363	384,885	
Total utility plant in service directly assignable	44,604	2,363	10,863,344	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	44,604	2,363	10,863,344	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	154,610	3.00%	9,521	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	154,610		9,521	
PUMPING PLANT				
Structures and Improvements (321)	99,301	3.03%	5,420	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	108,027	4.35%	11,132	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	13,254	4.29%	1,804	15
Total Pumping Plant	220,582		18,356	
WATER TREATMENT PLANT				
Structures and Improvements (331)	106,310	4.00%	12,508	16
Water Treatment Equipment (332)	176,237	5.00%	17,527	17
Total Water Treatment Plant	282,547		30,035	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	67,594	2.10%	2,849	19
Transmission and Distribution Mains (343)	409,234	0.93%	58,607	20
Fire Mains (344)	0			21
Services (345)	196,148	2.09%	26,630	22
Meters (346)	149,467	5.00%	13,265	23
Hydrants (348)	72,223	1.59%	8,395	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	894,666		109,746	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	0	0	0		164,131	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	164,131	
321	0	0	0		104,721	8
322					0	9
323					0	10
324					0	11
325	3,200	621	3,650		118,988	12
326					0	13
327					0	14
328	0	0	0		15,058	15
	3,200	621	3,650	0	238,767	
331	0	0	0		118,818	16
332	0	0	0		193,764	17
	0	0	0	0	312,582	
341					0	18
342	0	0	0		70,443	19
343	14,029	0	0		453,812	20
344					0	21
345	452	0	35		222,361	22
346	7,297	0	864		156,299	23
348	663	967	0		78,988	24
349					0	25
	22,441	967	899	0	981,903	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	252	7.69%	428	27
Computer Equipment (391.1)	29,396	25.00%	9,982	28
Transportation Equipment (392)	38,594	10.56%	8,175	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	8,917	5.88%	1,566	31
Laboratory Equipment (395)	580	5.88%	372	32
Power Operated Equipment (396)	26,652	6.07%	3,169	33
Communication Equipment (397)	120,340	9.09%	16,015	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	224,731		39,707	
Total accum. prov. directly assignable	1,777,136		207,365	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,777,136		 207,365	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391	0	0	26		706	27
391.1	14,699	0	0	169	24,848	28
392	0	0	0		46,769	29
393					0	30
394	0	0	12		10,495	31
395	0	0	0		952	32
396	0	0	0		29,821	33
397	4,264	0	0		132,091	34
397.1					0	35
398					0	36
399					0	37
	18,963	0	38	169	245,682	
	44,604	1,588	4,587	169	1,943,065	
					0	38
	44,604	1,588	4,587	169	1,943,065	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			42,989	42,989	1
February			37,797	37,797	2
March			42,326	42,326	3
April			42,559	42,559	4
May			46,707	46,707	5
June			47,146	47,146	6
July			55,246	55,246	7
August			50,330	50,330	8
September			51,072	51,072	9
October			45,399	45,399	10
November			41,077	41,077	11
December			41,200	41,200	12
Total for year	0	0	543,848	543,848	
Less: Measured or estimated water used in main flushing and water treatment during year				5,066	13
Less: Other utility use				5,759	14
Other utility use explanation:					15
1. MAIN/LATERAL BREAKS DURING 1999 = 2,640,000					
2. WATER USED TO LUBRICATE WELL PUMPS = 2,483,900					
3. MISC. = 635,000					
Water pumped into distribution system				533,023	16
Less: Water sold				466,210	17
Losses and unaccounted for				66,813	18
Percent unaccounted for to the nearest whole percent (%)				13%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,485	21
Date of maximum: 7/13/1999					22
Cause of maximum:					23
SUMMER SPRINKLING DUE TO VERY HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year				1,018	24
Date of minimum: 12/25/1999					25
Total KWH used for pumping for the year				1,138,800	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 MEQUON STREET	BG 643	692	8	300,000	Yes	1
WELL #3 WESTERN AVENUE	BG 645	1,060	15	400,000	Yes	2
WELL #4 WAUWATOSA ROAD	BG 646	1,212	15	200,000	Yes	3
WELL #5 LINCOLN BOULEVARD	BG 647	1,000	11	350,000	Yes	4
WELL #6 HARRISON AVENUE	BG 648	630	19	400,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3	3&5	1
Location	MEQUON STREET	WESTERN AVENUE	LINCOLN BOULEVARD	2
Purpose	P	P	B	3
Destination	D	T	D	4
Pump Manufacturer	GOULD	LAYNE NW	AMERICAN TURBINE	5
Year Installed	1997	1955	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	610	975	1,450	8
Pump Motor or Standby Engine Mfr	GE	U.S.	2 U.S.	10
Year Installed	1997	1999	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	WAUWATOSA ROAD	LINCOLN BOULEVARD	HARRISON AVENUE	15
Purpose	P	P	P	16
Destination	R	T	D	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1966	1968	1986	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	750	700	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GE	23
Year Installed	1966	1968	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	125	75	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	3	3 & 5	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	4
				5
Year constructed	1955	1990	1968	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	160	0	35	10
Total capacity in gallons	200,000	50,000	1,000,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		13
				14
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		15
				16
				17
Filters, type (gravity, pressure, other, none)		NONE		18
				19
				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000		21
				22
Is a corrosion control chemical used (yes, no)?		Y		23
				24
Is water fluoridated (yes, no)?		Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	36	0	0	0	36	1
M	D	2.000	294	0	0	0	294	2
M	D	4.000	3,211	0	42	0	3,169	3
P	D	4.000	80	42	0	0	122	4
M	D	6.000	75,202	219	2,653	0	72,768	5
M	S	6.000	310	0	0	0	310	6
P	D	6.000	7,458	523	0	0	7,981	7
P	S	6.000	29	0	0	0	29	8
M	D	8.000	48,348	711	234	0	48,825	9
M	S	8.000	320	0	0	0	320	10
M	T	8.000	430	0	0	0	430	11
P	D	8.000	55,705	7,191	0	0	62,896	12
P	S	8.000	3,180	0	0	0	3,180	13
M	D	10.000	2,799	0	0	0	2,799	14
M	S	10.000	80	0	0	0	80	15
M	T	10.000	598	0	0	0	598	16
P	D	10.000	105	0	0	0	105	17
M	D	12.000	16,332	37	0	0	16,369	18
M	T	12.000	4,002	0	0	0	4,002	19
P	D	12.000	30,416	2,418	0	0	32,834	20
P	S	12.000	60	0	0	0	60	21
P	T	12.000	2,707	0	0	0	2,707	22
M	T	16.000	100	0	0	0	100	23
Total Within Municipality			251,802	11,141	2,929	0	260,014	
P	D	8.000	4,705	0	0	0	4,705	24
P	D	12.000	1,510	0	0	0	1,510	25
Total Outside of Municipality			6,215	0	0	0	6,215	
Total Utility			258,017	11,141	2,929	0	266,229	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	476	0	0	0	476		1
L	0.750	770	0	35	0	735		2
L	1.000	3	0	0	0	3		3
M	1.000	1,803	142	0	0	1,945		4
M	1.250	23	0	0	0	23		5
M	1.500	59	1	0	0	60		6
M	2.000	52	3	1	0	54		7
P	4.000	10	0	0	0	10		8
M	4.000	31	0	0	0	31		9
P	6.000	7	0	0	0	7		10
M	6.000	19	1	0	0	20		11
P	8.000	1	0	0	0	1		12
M	8.000	2	0	0	0	2		13
Total Utility		3,256	147	36	0	3,367	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,054	0	58	(4)	1,992	87	1
0.750	1,333	96	14	(1)	1,414	117	2
1.000	87	2	2	0	87	6	3
1.250	14	0	1	0	13	1	4
1.500	67	0	0	1	68	0	5
2.000	22	0	0	0	22	0	6
3.000	13	0	1	(1)	11	0	7
4.000	6	0	1	1	6	0	8
6.000	1	0	1	0	0	0	9
Total:	3,597	98	78	(4)	3,613	211	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,843	103	6	3	5	32	1,992	1
0.750	1,274	100	12	3	0	25	1,414	2
1.000	4	67	6	5	0	5	87	3
1.250	0	11	0	1	0	1	13	4
1.500	0	53	7	5	0	3	68	5
2.000	0	10	5	2	1	4	22	6
3.000	0	1	2	3	0	5	11	7
4.000	0	0	2	3	0	1	6	8
6.000	0	0	0	0	0	0	0	9
Total:	3,121	345	40	25	6	76	3,613	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	11	0	0	0	11	1
Within Municipality	486	23	2	0	507	2
Total Fire Hydrants	497	23	2	0	518	
Flushing Hydrants						
	5	0	0	0	5	3
Total Flushing Hydrants	5	0	0	0	5	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	518
Number of distribution system valves end of year:	792
Number of distribution valves operated during year:	396

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT #633 MAINTENANCE OF PUMPING EQUIPMENT: 1999'S COSTS ARE \$14,756 VERSUS 1998'S COSTS OF \$36,355 WITH A DIFFERENCE OF <\$21,599> AND <59.41%>.

IN 1998, THE UTILITY REHABBED TWO OF ITS WELLS (WELL 5 & WELL 1). THE REHAB OF PUMPING EQUIPMENT AT WELL 5 RESULTED IN A TOTAL COST OF \$48,000; \$28,000 OF WHICH WAS CHARGED TO #633. A PORTION OF THE COSTS FOR THE REHAB AT WELL 1 WERE ALSO CHARGED TO #633. IN 1999, ONLY THE PUMPS AT ONE WELL (WELL 3) WERE REBUILT.

ACCOUNT #672 MAINTENANCE OF DISTRIBUTION RESERVOIR/STANDPIPES: 1999'S COSTS ARE \$868 VERSUS 1998'S COSTS OF \$36,239 WITH A DIFFERENCE OF <\$35,371> AND <97.60%>.

THE UTILITY'S WELL #1 WAS PAINTED IN '98. NO PAINTING WAS DONE IN 1999.

ACCOUNT #673 MAINTENANCE OF TRANSMISSION & DISTRIBUTION MAIN: 1999'S COSTS ARE \$31,416 VERSUS 1998'S COSTS OF \$19,229 WITH A DIFFERENCE OF \$12,187 AND 63.38%.

THE UTILITY REPAIRED 3 WATER MAIN BREAKS IN '98 AND 10 IN '99. IN '99, THE UTILITY ALSO HIRED A CONTRACTOR TO DO A CITY-WIDE LEAK DETECTION OF ITS SYSTEM, REPAIRS OF PROBLEMS FOUND FOLLOWED.

ACCOUNT #920 ADMINISTRATIVE & GENERAL EXPENSES: 1999'S COSTS ARE \$57,070 VERSUS 1998'S COSTS OF \$44,413 WITH A DIFFERENCE OF \$12,657 AND 28.50%.

AN ADDITIONAL OFFICE EMPLOYEE WAS HIRED IN '99, WITH APPROXIMATELY 10% OF HER WAGE BEING ALLOCATED TO THIS ACCOUNT. ALSO, DUE TO A SHIFT IN RESPONSIBILITIES, THE OVERALL PERCENTAGE OF WAGES CHARGED TO THIS ACCOUNT FOR OUR INVENTORY/WORK ORDER CLERK INCREASED FROM APPROXIMATELY 4% IN 1998 TO 18% IN 1999. (THE INVENTORY AND WORK ORDER DUTIES ARE BEING/HAVE BEEN SHIFTED TO OUR INVENTORY CONTROLLER AND LINE CREW FOREMAN).

ACCOUNT #926 PENSIONS AND BENEFITS: 1999'S COSTS ARE \$87,545 VERSUS 1998'S COSTS OF \$54,507 WITH A DIFFERENCE OF \$33,038 AND 60.61%.

AN ADDITIONAL "PAPER ENTRY" IN THE AMOUNT OF \$33,000 WAS MADE IN 1999 TO RECORD ADDITIONAL VACATION AND SICK LEAVE LIABILITY IN #253, WITH AN OFFSETTING DEBIT ENTRY TO #926. THE VACATION AND SICK LEAVE LIABILITY INCREASED SIGNIFICANTLY FOR TWO MAIN REASONS: 1) SEVERAL EMPLOYEES ADVANCED INTO THE NEXT "AGE BRACKET;" THEREFORE REQUIRING THAT A HIGHER PERCENTAGE OF THEIR UNUSED ACCUMULATED SICK LEAVE BE RECORDED AS A LIABILITY, AND 2) EFFECTIVE 1/1/99, THE UTILITY APPROVED A NEW POLICY WHICH INCREASES THE PERCENTAGE OF UNUSED ACCUMULATED SICK LEAVE THAT CAN BE PAID OUT UPON RETIREMENT. THE PERCENTAGE OF PAYOUT RANGES BETWEEN 50% AND 100%, DEPENDING ON THE NUMBER OF YEARS SERVICE.

ACCOUNT #930 MISC. GENERAL EXPENSE: 1999'S COSTS ARE \$21,422 VERSUS 1998'S COSTS OF \$10,834 WITH A DIFFERENCE OF \$10,588 AND 97.73%.

BEGINNING IN 1999, ALL UTILITY EMPLOYEES ATTEND BI-MONTHLY STAFF MEETINGS TO LEARN WHAT IS HAPPENING IN THE UTILITY INDUSTRY, WITH WPPI, AND WITH CEDARBURG LIGHT & WATER. LABOR AND ASSOCIATED CLEARING IS CHARGED TO #930.

WATER OPERATING SECTION FOOTNOTES

BEGINNING IN 1999, THE ANNUAL LONGEVITY BONUS INCREASED FROM \$18 PER CUMMULATIVE YEAR OF SERVICE TO \$24.

APPROXIMATELY 12% OF AN ADDITIONAL OFFICE EMPLOYEE'S LABOR WAS CHARGED TO THIS ACCOUNT AS WELL AS 6% OF THE OFFICE MANAGER'S SALARY. THIS LABOR WAS NEWLY ALLOCATED TO #930 IN 1999.

Water Utility Plant in Service (Page W-08)

ACCOUNT 391.1: TRANSFERRED \$2,363 FOR A COMPUTER MONITOR WHICH WAS ERRONEOUSLY CHARGED TO ELECTRIC PLANT IN 1998 FROM ACCOUNT 1010-1-400 (ELECTRIC PLANT) TO 1010-2-400 (WATER PLANT). THIS MONITOR IS USED 100% BY THE WATER DEPARTMENT.

Accumulated Provision for Depreciation - Water (Page W-10)

ACCOUNT 391.1: AN ADJUSTMENT OF \$169 TO ACCUMULATED DEPRECIATION FOR A COMPUTER MONITOR THAT WAS ERRONEOUSLY CHARGED TO ELECTRIC PLANT IN 1998 VERSUS TO WATER PLANT WHERE IT SHOULD HAVE BEEN AS THE MONITOR IS USED 100% BY THE WATER DEPARTMENT.

Sources of Water Supply - Ground Waters (Page W-13)

WELL #4 WAUWATOSA ROAD - WELL DIAMETER IS 15" TO 24"
WELL #5 LINCOLN BOULEVARD - WELL DIAMETER IS 11" TO 19"
WELL #6 HARRISON AVENUE - WELL DIAMETER IS 19" TO 35"

Pumping & Power Equipment (Page W-15)

THE PROGRAM ONLY LISTED FOR PURPOSE FOR PUMPS - P FOR PRIMARY, B FOR BOOSTER OR S FOR STANDBY PUMPING EQUIPMENT.

PUMP AT 3&5 LINCOLN BOULEVARD - THE PURPOSE OF THE PUMP IS BOOSTER/STRIPPER

Reservoirs, Standpipes & Water Treatment (Page W-16)

UNIT B (IDENTIFICATION # 3&5: THE DISINFECTION, TYPE OF EQUIPMENT IS GAS CHLORINE. THE ONLY OPTION TO PICK WAS GAS.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

LISTED BELOW IS THE BREAKDOWN OF WATER MAINS UTILITY INSTALLED IN 1999.

625 FT 6" NEW INSTALLATION IN NEW SUBDIVISIONS - PAID FOR BY DEVELOPER

3811 FT 8" NEW INSTALLATION IN NEW SUBDIVISIONS - PAID FOR BY DEVELOPER

824 FT 12" NEW INSTALLATION IN NEW SUBDIVISIONS - PAID FOR BY LIGHT & WATER

40 FT 6" NEW INSTALLATION AT NEW CED POLICE STATION - PAID FOR BY CITY

15 FT 6" NEW INSTALLATION IN NEWLY ANNEXED AREA, KEUP RD - PAID FOR BY DEVELOPER

316 FT 8" NEW INSTALLATION IN NEWLY ANNEXED AREA, KEUP RD - PAID FOR BY DEVELOPER

1217 FT 12" NEW INSTALLATION IN NEWLY ANNEXED AREA, KEUP RD - L&W PAID CITY; CITY PAID CONTRACTOR

1334 FT 8" NEW INSTALLATION IN NEWLY ANNEXED AREA, ALPINE/HAWTHORNE - PAID FOR BY DEVELOPER

42 FT 4" MAIN REPLACED ON HANOVER & MILL - L&W PAID CITY; CITY PAID CONTRACTOR

62 FT 6" MAIN REPLACED ON WALNUT, MONROE, HANOVER & MILL - L&W PAID CITY; CITY PAID CONTRACTOR

2441 FT 6" MAIN REPLACED WITH 8" ON WALNUT, MONROE, HANOVER & MILL, AND BRIDGE RD - L&W PAID CITY; CITY PAID CONTRACTOR

234 FT 8" MAIN REPLACED WITH 12" ON BRIDGE RD - L&W PAID CITY; CITY PAID CONTRACTOR

180 FT 6" MAIN REPLACED WITH 12" ON KEUP RD - L&W PAID CITY; CITY PAID CONTRACTOR

NOTE: 30 FT OF 6" DUCTILE MAIN WAS ADDED NEW ON HANOVER & MILL STREETS AND NONE WAS RETIRED. TOTAL OF 2929 FT IS CORRECT TOTAL RETIRED.

DEFERRED ASSESSMENTS ALONG KEUP ROAD, FROM COLUMBIA ROAD TO RIGHT OF WAY, AMOUNT TO \$96,915.98. PER OUR UNDERSTANDING FROM THE PUBLIC SERVICE COMMISSION, WE WILL NOT RECORD ANY ASSESSMENT AT THIS TIME AND NO CONTRIBUTION OR RECEIVABLE WILL BE RECORDED BY THE UTILITY AT THE TIME THE FACILITIES ARE PLACED IN SERVICE. WE ARE FOLLOWING THIS PROCEDURE BECAUSE WE DO NOT KNOW IF OR WHEN THE PROPERTIES INVOLVED WILL BE ANNEXED AND ASSESSMENTS PAID.

AMOUNTS TO BE COLLECTED BY CITY OF CEDARBURG THROUGH SPECIAL ASSESSMENTS FOR WATER MAIN, LATERALS, AND HYDRANTS AND ALREADY RECORDED AS CONTRIBUTIONS ARE AS FOLLOWS:

KEUP ROAD: \$14,225.63

WATER OPERATING SECTION FOOTNOTES

KEUP ROAD, ALPINE DRIVE, AND HAWTHORNE DRIVE: \$68,726.52

Water Services (Page W-18)

LISTED BELOW IS THE BREAKDOWN FOR NEW SERVICES INSTALLED BY THE UTILITY IN 1999:

36 COPPER SERVICES WERE REPLACED ON WALNUT, HANOVER, MILL, MONROE, AND BRIDGE - L&W PAID CITY; CITY PAID CONTRACTOR

31 NEW SERVICES WERE INSTALLED IN FAIRFIELD MANOR II - PAID FOR BY DEVELOPE

13 NEW SERVICES WERE INSTALLED ON KEUP RD - L&W PAID CITY; CITY PAID CONTRACTOR

10 NEW SERVICES WERE INSTALLED ON ALPINE/HAWTHORNE - PAID FOR BY DEVELOPER

54 NEW SERVICES WERE INSTALLED IN CEDAR POINTE VII - PAID FOR BY DEVELOPER

1 NEW SERVICE WAS INSTALLED AT NEW CED POLICE STATION - PAID FOR BY CITY

2 NEW SERVICES WERE INSTALLED (KOHLMAN, FEDERAL TOOL) - PAID FOR BY OWNER

Meters (Page W-19)

5/8, 3/4", AND 1.25" METERS WERE ADJUSTED TO REFLECT ERRORS IN BILLING RATE CODES ASSIGNED TO VARIOUS CUSTOMERS THROUGHOUT THE YEAR. FOR EXAMPLE, A NEW 3/4" METER WAS INSTALLED WHERE A 5/8" METER HAD BEEN. RATE CODE WAS NOT CHANGED TO REFLECT THE CHANGE, THEREFORE, END OF YEAR COUNT WOULD HAVE BEEN OFF.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	6,790,408	1
Total Sales of Electricity	6,790,408	
Other Operating Revenues		
Forfeited Discounts (450)	12,482	2
Miscellaneous Service Revenues (451)	255	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	31,356	5
Interdepartmental Rents (455)	15,600	6
Other Electric Revenues (456)	9,713	7
Total Other Operating Revenues	69,406	
Total Operating Revenues	6,859,814	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	5,051,075	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	365,077	10
Customer Accounts Expenses (901-905)	104,714	11
Sales Expenses (911-916)	88,304	12
Administrative and General Expenses (920-932)	415,250	13
Total Operation and Maintenance Expenses	6,024,420	
Other Expenses		
Depreciation Expense (403)	341,464	14
Amortization Expense (404-407)	0	15
Taxes (408)	262,760	16
Total Other Expenses	604,224	
Total Operating Expenses	6,628,644	
NET OPERATING INCOME	231,170	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	12,482	1
Other (specify):		
NONE	0	2
Total Forfeited Discounts (450)	12,482	
Miscellaneous Service Revenues (451):		
RECONNECTION CHARGES	255	3
Total Miscellaneous Service Revenues (451)	255	
Sales of Water and Water Power (453):		
NONE	0	4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTAL FROM TELEPHONE & CABLE TV COMPANIES FOR POLE ATTACHMENTS	31,356	5
Total Rent from Electric Property (454)	31,356	
Interdepartmental Rents (455):		
RENT FROM WATER DEPARTMENT	15,600	6
Total Interdepartmental Rents (455)	15,600	
Other Electric Revenues (456):		
SALES TAX RET FEES, LT PAYMNT CHRGS ON MISC BILLINGS & DISTR CHRGS FROM WEPCO	9,713	7
Total Other Electric Revenues (456)	9,713	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)	0	1
Fuel (501)	0	2
Steam Expenses (502)	0	3
Steam from Other Sources (503)	0	4
Steam Transferred -- Credit (504)	0	5
Electric Expenses (505)	0	6
Miscellaneous Steam Power Expenses (506)	0	7
Rents (507)	0	8
Maintenance Supervision and Engineering (510)	0	9
Maintenance of Structures (511)	0	10
Maintenance of Boiler Plant (512)	0	11
Maintenance of Electric Plant (513)	0	12
Maintenance of Miscellaneous Steam Plant (514)	0	13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	0	14
Water for Power (536)	0	15
Hydraulic Expenses (537)	0	16
Electric Expenses (538)	0	17
Miscellaneous Hydraulic Power Generation Expenses (539)	0	18
Rents (540)	0	19
Maintenance Supervision and Engineering (541)	0	20
Maintenance of Structures (542)	0	21
Maintenance of Reservoirs, Dams and Waterways (543)	0	22
Maintenance of Electric Plant (544)	0	23
Maintenance of Miscellaneous Hydraulic Plant (545)	0	24
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	0	25
Fuel (547)	0	26
Generation Expenses (548)	0	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	0	28
Rents (550)	0	29
Maintenance Supervision and Engineering (551)	0	30
Maintenance of Structures (552)	0	31
Maintenance of Generating and Electric Plant (553)	0	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	5,051,075	34
System Control and Load Dispatching (556)	0	35
Other Expenses (557)	0	36
Total Other Power Supply Expenses	5,051,075	
Total Power Production Expenses	5,051,075	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)	0	37
Load Dispatching (561)	0	38
Station Expenses (562)	0	39
Overhead Line Expenses (563)	0	40
Underground Line Expenses (564)	0	41
Miscellaneous Transmission Expenses (566)	0	42
Rents (567)	0	43
Maintenance Supervision and Engineering (568)	0	44
Maintenance of Structures (569)	0	45
Maintenance of Station Equipment (570)	0	46
Maintenance of Overhead Lines (571)	0	47
Maintenance of Underground Lines (572)	0	48
Maintenance of Miscellaneous Transmission Plant (573)	0	49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	4,015	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	0	51
Station Expenses (582)	26,145	52
Overhead Line Expenses (583)	12,432	53
Underground Line Expenses (584)	22,944	54
Street Lighting and Signal System Expenses (585)	1,950	55
Meter Expenses (586)	21,302	56
Customer Installations Expenses (587)	1,079	57
Miscellaneous Distribution Expenses (588)	84,052	58
Rents (589)	457	59
Maintenance Supervision and Engineering (590)	3,693	60
Maintenance of Structures (591)	5,496	61
Maintenance of Station Equipment (592)	7	62
Maintenance of Overhead Lines (593)	109,141	63
Maintenance of Underground Lines (594)	31,805	64
Maintenance of Line Transformers (595)	937	65
Maintenance of Street Lighting and Signal Systems (596)	37,582	66
Maintenance of Meters (597)	2,040	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
Total Distribution Expenses	365,077	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	12,014	69
Meter Reading Expenses (902)	18,481	70
Customer Records and Collection Expenses (903)	51,625	71
Uncollectible Accounts (904)	(96)	72
Miscellaneous Customer Accounts Expenses (905)	22,690	73
Total Customer Accounts Expenses	104,714	
SALES EXPENSES		
Supervision (911)	0	74
Demonstrating and Selling Expenses (912)	7,804	75
Advertising Expenses (913)	80,500	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)	0	77
Total Sales Expenses	88,304	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	88,774	78
Office Supplies and Expenses (921)	10,749	79
Administrative Expenses Transferred -- Credit (922)	0	80
Outside Services Employed (923)	21,965	81
Property Insurance (924)	3,702	82
Injuries and Damages (925)	12,770	83
Employee Pensions and Benefits (926)	156,124	84
Regulatory Commission Expenses (928)	0	85
Duplicate Charges -- Credit (929)	0	86
Miscellaneous General Expenses (930)	62,136	87
Rents (931)	0	88
Maintenance of General Plant (932)	59,030	89
Total Administrative and General Expenses	415,250	
Total Operation and Maintenance Expenses	6,024,420	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	WIS ADM CODE - PSC SECTION 109	211,930	1
Social Security	PAYROLL DISTRIBUTION	32,078	2
Wisconsin Gross Receipts Tax	BASED ON RURAL ELECTRIC SALES	10,490	3
PSC Remainder Assessment	BASED ON REVENUES	8,262	4
Other (specify): NONE		0	5
Total tax expense		262,760	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.222710				3
County tax rate	mills		1.663590				4
Local tax rate	mills		8.748680				5
School tax rate	mills		13.451720				6
Voc. school tax rate	mills		2.272530				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.359230				10
Less: state credit	mills		2.136740				11
Net tax rate	mills		24.222490				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.748680				14
Combined School Tax Rate	mills		15.724250				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.472930				17
Total Tax Rate	mills		26.359230				18
Ratio of Local and School Tax to Total	dec.		0.928439				19
Total tax net of state credit	mills		24.222490				20
Net Local and School Tax Rate	mills		22.489098				21
Utility Plant, Jan. 1	\$	10,314,443	10,314,443				22
Materials & Supplies	\$	551,933	551,933				23
Subtotal	\$	10,866,376	10,866,376				24
Less: Plant Outside Limits	\$	577,727	577,727				25
Taxable Assets	\$	10,288,649	10,288,649				26
Assessment Ratio	dec.		0.898000				27
Assessed Value	\$	9,239,207	9,239,207				28
Net Local & School Rate	mills		22.489098				29
Tax Equiv. Computed for Current Year	\$	207,781	207,781				30
Tax Equivalent per 1994 PSC Report	\$	211,930					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	211,930					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	77,602	0	34
Structures and Improvements (361)	451,514	0	35
Station Equipment (362)	1,181,236	0	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	588,128	115,638	38
Overhead Conductors and Devices (365)	956,980	115,396	39
Underground Conduit (366)	38,222	12,450	40
Underground Conductors and Devices (367)	2,926,576	131,877	41
Line Transformers (368)	1,032,654	48,725	42
Services (369)	553,765	48,760	43
Meters (370)	379,992	21,350	44
Installations on Customers' Premises (371)	11,413	3,085	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	665,146	84,270	47
Total Distribution Plant	8,863,228	581,551	
GENERAL PLANT			
Land and Land Rights (389)	22,643	0	48
Structures and Improvements (390)	445,691	16,564	49
Office Furniture and Equipment (391)	33,342	5,832	50
Computer Equipment (391.1)	81,173	16,158	51
Transportation Equipment (392)	151,184	0	52
Stores Equipment (393)	9,223	585	53
Tools, Shop and Garage Equipment (394)	51,549	1,644	54
Laboratory Equipment (395)	21,603	12,000	55
Power Operated Equipment (396)	290,833	124,086	56
Communication Equipment (397)	201,280	8,426	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)	0		77,602	34
Structures and Improvements (361)	0		451,514	35
Station Equipment (362)	0		1,181,236	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	30,376	45,980	719,370	38
Overhead Conductors and Devices (365)	30,454	(129,335)	912,587	39
Underground Conduit (366)	4,677	(934)	45,061	40
Underground Conductors and Devices (367)	89,771	21,600	2,990,282	41
Line Transformers (368)	28,178	0	1,053,201	42
Services (369)	6,090	25,133	621,568	43
Meters (370)	3,824	0	397,518	44
Installations on Customers' Premises (371)	642	(4,686)	9,170	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	39,861	45,159	754,714	47
Total Distribution Plant	233,873	2,917	9,213,823	
GENERAL PLANT				
Land and Land Rights (389)	0		22,643	48
Structures and Improvements (390)	2,300		459,955	49
Office Furniture and Equipment (391)	1,955		37,219	50
Computer Equipment (391.1)	30,628	(2,363)	64,340	51
Transportation Equipment (392)	21,264		129,920	52
Stores Equipment (393)	0		9,808	53
Tools, Shop and Garage Equipment (394)	0		53,193	54
Laboratory Equipment (395)	613		32,990	55
Power Operated Equipment (396)	62,273		352,646	56
Communication Equipment (397)	9,701		200,005	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	1,308,521	185,295	
Total utility plant in service directly assignable	10,171,749	766,846	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	 10,171,749	 766,846	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	128,734	(2,363)	1,362,719
Total utility plant in service directly assignable	362,607	554	10,576,542
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	362,607	554	10,576,542

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	213,221	3.18%	14,358	27
Station Equipment (362)	656,967	3.23%	38,153	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	71,501	3.75%	24,515	30
Overhead Conductors and Devices (365)	263,047	3.40%	31,782	31
Underground Conduit (366)	26,485	2.50%	1,041	32
Underground Conductors and Devices (367)	958,289	3.33%	98,516	33
Line Transformers (368)	439,756	3.03%	31,601	34
Services (369)	207,686	3.45%	20,275	35
Meters (370)	151,053	3.17%	12,324	36
Installations on Customers' Premises (371)	1,323	5.00%	515	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	326,296	3.33%	23,640	39
Total Distribution Plant	3,315,624		296,720	
GENERAL PLANT				
Structures and Improvements (390)	238,555	2.50%	11,321	40
Office Furniture and Equipment (391)	20,807	6.25%	2,205	41
Computer Equipment (391.1)	38,665	14.29%	10,397	42
Transportation Equipment (392)	83,980	5.94%	8,353	43
Stores Equipment (393)	2,390	4.00%	380	44
Tools, Shop and Garage Equipment (394)	(14,878)	6.67%	3,493	45
Laboratory Equipment (395)	13,529	5.56%	1,518	46
Power Operated Equipment (396)	97,001	4.44%	14,286	47
Communication Equipment (397)	182,315	7.69%	15,429	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	662,364		67,382	
Total accum. prov. directly assignable	3,977,988		364,102	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361	0	0	0		227,579	27
362	0	0	0		695,120	28
363					0	29
364	30,376	14,765	1,288	45,980	98,143	30
365	30,454	15,209	2,254	(129,335)	122,085	31
366	4,677	491	0	(934)	21,424	32
367	89,771	4,042	674	21,600	985,266	33
368	28,178	1,201	11,467		453,445	34
369	6,090	6,551	0	25,133	240,453	35
370	3,824	0	0		159,553	36
371	642	24	0	(4,088)	(2,916)	37
372					0	38
373	39,861	3,911	8,791	44,561	359,516	39
	233,873	46,194	24,474	2,917	3,359,668	
390	2,300	0	5		247,581	40
391	1,955	0	2,105		23,162	41
391.1	30,628	0	500	(169)	18,765	42
392	21,264	0	8,375		79,444	43
393	0	0	0		2,770	44
394	0	0	60		(11,325)	45
395	613	0	0		14,434	46
396	62,273	0	25,125		74,139	47
397	9,701	0	0		188,043	48
398					0	49
399					0	50
	128,734	0	36,170	(169)	637,013	
	362,607	46,194	60,644	2,748	3,996,681	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>3,977,988</u>		<u>364,102</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	362,607	46,194	60,644	2,748	3,996,681

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	20.14	1
7.2/12.5 kV (12kV)	0.00	0.00	2
14.4/24.9 kV (25kV)	0.00	0.00	3
Other:			
NONE	0.00	0.00	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)	0.00	6.65	5
7.2/12.5 kV (12kV)	0.00	0.00	6
14.4/24.9 kV (25kV)	0.00	0.00	7
Other:			
NONE	0.00	0.00	8
Transmission System			
34.5 kV	0.00	0.00	9
69 kV	0.00	0.00	10
115 kV	0.00	0.00	11
138 kV	0.00	0.00	12
Other:			
24.9 KV - RURAL	0.00	1.07	13
24.9 KV - URBAN	0.00	6.17	14

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	0	3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	0	7
Nonfarm	0	8
Total	0	9
Customers served at other than rural rates:		10
Farm	3	11
Nonfarm	292	12
Total	295	13
Total customers on rural lines at end of year	295	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	20	Thursday	01/07/1999	18:00	11,141
February	02	19	Thursday	02/18/1999	19:00	9,628
March	03	19	Monday	03/08/1999	19:00	10,414
April	04	18	Thursday	04/22/1999	15:00	9,617
May	05	20	Friday	05/28/1999	13:00	10,110
June	06	25	Thursday	06/10/1999	14:00	11,350
July	07	28	Thursday	07/29/1999	14:00	13,246
August	08	23	Friday	08/27/1999	14:00	11,419
September	09	23	Friday	09/03/1999	14:00	10,376
October	10	18	Thursday	10/07/1999	11:00	10,064
November	11	19	Monday	11/29/1999	18:00	9,963
December	12	21	Monday	12/20/1999	18:00	11,195
Total		253				128,523

System Name CEDARBURG LIGHT & WATER COMM.

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	Wisconsin Public Power Inc.

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		128,523	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		128,523	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		123,157	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		208	22
Total Used by Company		208	23
Total Sold and Used		123,365	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		5,158	27
Total Energy Losses		5,158	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.0133%	29
Total Disposition of Energy		128,523	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SERVICE	RG-1	4,718	38,982	1
RESIDENTIAL SERVICE - OPTIONAL TIME-OF-DAY	RG-2	48	684	2
Total Sales for Residential Sales		4,766	39,666	
Commercial & Industrial				
GENERAL SERVICE	CG-1	715	16,302	3
GENERAL SERVICE - OPTIONAL TIME-OF-DAY	CG-2	4	102	4
SMALL POWER	CP-1	32	10,930	5
SMALL POWER - OPTIONAL TIME-OF-DAY	CP-2	8	5,176	6
LARGE POWER - TIME-OF-DAY	CP-3	10	21,102	7
INDUSTRIAL POWER - TIME-OF-DAY	CP-4	3	27,561	8
INTERDEPARTMENTAL	MP-1	6	1,139	9
SECURITY LIGHTING	SL-1	44	73	10
Total Sales for Commercial & Industrial		822	82,385	
Public Street & Highway Lighting				
PUBLIC STREET LIGHTING	MS-1	1	1,106	11
Total Sales for Public Street & Highway Lighting		1	1,106	
Sales for Resale				
NONE				12
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		5,589	123,157	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	2,482,064	22,702	2,504,766	1
0	0	37,008	319	37,327	2
0	0	2,519,072	23,021	2,542,093	
0	0	1,021,572	4,933	1,026,505	3
0	0	5,271	170	5,441	4
39,025	0	638,336	4,532	642,868	5
10,704	13,028	238,200	128	238,328	6
53,304	62,766	986,311	6,207	992,518	7
65,637	66,959	1,109,964	7,054	1,117,018	8
0	0	58,133	293	58,426	9
0	0	6,482	(7)	6,475	10
168,670	142,753	4,064,269	23,310	4,087,579	
		160,693	43	160,736	11
0	0	160,693	43	160,736	
				0	12
0	0	0	0	0	
168,670	142,753	6,744,034	46,374	6,790,408	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI				1
Point of Delivery		CEDARBURG				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		24900				4
Point of Metering		CEDARBURG				5
Total of 12 Monthly Maximum Demands -- kW		254,582				6
Average load factor		69.1561%				7
Total Cost of Purchased Power		5,051,075				8
Average cost per kWh		0.0393				9
On-Peak Hours (if applicable)		7:00 AM - 9:00 PM				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	5,093	6,048			12
	February	4,843	4,785			13
	March	5,397	5,017			14
	April	4,960	4,657			15
	May	4,685	5,424			16
	June	5,778	5,572			17
	July	6,355	6,891			18
	August	5,764	5,655			19
	September	5,126	5,251			20
	October	4,829	5,234			21
	November	4,922	5,042			22
	December	5,718	5,477			23
	Total kWh (000)	63,470	65,053			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
N/A	0						1
NONE							2
Total							0

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
N/A	0					1
NONE						2
Total						0

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
Total				0	0	0	0	0

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
							1
							2
Total		0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
N/A	0	0	0	0			
Total							<u><u>0</u></u>

1

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
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SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	AMCAST	CARLSN TL	I.P./CED	KELCH KEMP DAIRY		1
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	2
Voltage--Low Side	480	480	4,160	480	480	3
Num. Main Transformers in Operation	1	3	2	1	2	4
Capacity of Transformers in kVA	2,500	2,167	3,000	1,500	4,500	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW	2,004	876	1,404	490	2,164	7
Dt and Hr of Such Maximum Demand	04/26/1999 11:00	07/29/1999 15:00	02/08/1999 14:00	07/15/1999 16:00	08/13/1999 11:00	8 9
Kwh Output	882,885	353,931	495,935	202,945	149,549	10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LAYTON	LINCOLN	M&I OFFICE	MEQUON	NOWEST	11 12 13 14 15
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	16
Voltage--Low Side	4,160	4,160	480	4,160	4,160	17
Num. of Main Transformers in Operation	1	1	1	2	1	18
Capacity of Transformers in kVA	6,250	6,250	1,500	9,000	7,000	19
Number of Spare Transformers on Hand	0	0	0	0	0	20
15-Minute Maximum Demand in kW	2,690	4,673	486	7,053	4,882	21
Dt and Hr of Such Maximum Demand	07/29/1999 14:00	07/29/1999 14:00	07/23/1999 11:00	07/30/1999 15:00	07/30/1999 19:00	22 23 24
Kwh Output	13,832	235,073	225,193	962,022	884,415	25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	SOWEST	WEIL PUMP				26 27 28 29 30
Voltage--High Side	24,900	24,900				31
Voltage--Low Side	4,160	480				32
Num. of Main Transformers in Operation	1	1				33
Capacity of Transformers in kVA	7,000	1,000				34
Number of Spare Transformers on Hand	0	0				35
15-Minute Maximum Demand in kW	2,673	474				36
Dt and Hr of Such Maximum Demand	07/30/1999 19:00	07/13/1999 14:00				37 38 39
Kwh Output	983,383	162,077				40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	5,793	1,095	63,905	1
Acquired during year	156	40	1,925	2
Total	5,949	1,135	65,830	3
Retired during year	41	56	2,354	4
Sales, transfers or adjustments increase (decrease)	(7)	0	0	5
Number end of year	5,901	1,079	63,476	6
Number end of year accounted for as follows:				7
In customers' use	5,582	939	52,366	8
In utility's use	21	22	1,675	9
Inactive transformers on system		0	0	10
Locked meters on customers' premises	0			11
In stock	298	118	9,435	12
Total end of year	5,901	1,079	63,476	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
NONE				1
Total		0	0	
Ornamental				
Fluorescent	18	57	4,359	2
Metal Halide/Halogen	175	2	1,499	3
Mercury Vapor	175	6	5,929	4
Mercury Vapor	400	2	4,758	5
Sodium Vapor	70	9	2,652	6
Sodium Vapor	100	234	115,563	7
Sodium Vapor	150	498	370,248	8
Sodium Vapor	250	356	595,321	9
Sodium Vapor	400	3	5,525	10
Total		1,167	1,105,854	
Other				
NONE				11
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT #588 MISC DISTRIBUTION EXPENSES: 1999'S COSTS ARE \$84,053 VERSUS 1998'S COSTS OF \$63,527 WITH A DIFFERENCE OF \$20,526 AND 32.31%.

THE UTILITY MADE MUCH PROGRESS IMPLEMENTING ITS NEW AM/FM CAD SYSTEM IN 1999. THIS PROJECT DEMANDED A CONSIDERABLE AMOUNT OF OVERTIME, AND \$36,000 IN LABOR & CLEARING WAS CHARGED TO #588. A SMALL PORTION OF THIS LABOR WOULD HAVE BEEN CHARGED TO THIS ACCOUNT EVEN WITHOUT THE NEW SYSTEM, BUT THE BULK OF THE TIME WAS SPENT DESIGNING CONSTRUCTION STANDARDS (ASSEMBLIES & SUB-ASSEMBLIES), "REDOING" 1998 WORK ORDERS IN THE CAD SYSTEM (THESE HAD PREVIOUSLY BEEN COMPLETED MANUALLY BY THE WORK ORDER CLERK, BUT TO BRING THE CAD SYSTEM UP TO DATE, HAD TO BE REDONE IN THE NEW COMPUTERIZED SYSTEM), UPDATING THE COMPUTERIZED MAP, LEARNING THE NEW SOFTWARE, ETC. THE SYSTEM WILL BE FULLY OPERATIONAL IN 2000 AND SHOULD BEGIN TO SAVE UTILITY STAFF CONSIDERABLE TIME DESIGNING JOBS, PREPARING COST ESTIMATES, ORDERING MATERIALS, AND CLOSING WORK ORDERS.

ON THE FLIP SIDE, BECAUSE OF THE HEAVY WORK LOAD AND SHORTAGE OF STAFF AT TIMES, THE UTILITY WAS NOT ABLE TO DO AS MUCH IN-HOUSE TRAINING AS HAD BEEN DONE IN 1998. THIS CAUSED A \$9,000 DECREASE IN LABOR AND CLEARING CHARGED TO #5881 (A SUB-ACCOUNT OF #588). A FURTHER DECREASE WAS IN PURCHASES OF SAFETY EQUIPMENT. \$2,300 LESS PURCHASES WERE MADE IN '99 AS COMPARED TO 1998.

ACCOUNT #594 MAINTENANCE OF UNDERGROUND LINES: 1999'S COSTS ARE \$31,805 VERSUS 1998'S COSTS OF \$60,571 WITH A DIFFERENCE OF <\$28,766> AND <47.49%>.

IT SHOULD BE NOTED THAT 1998 WAS AN UNUSUALLY HIGH YEAR FOR SEVERAL REASONS: 1) \$12,600 OF MATERIAL WAS TRANSFERRED OUT OF #154, INVENTORY MATERIALS & SUPPLIES, TO #594 FOR MINOR ITEMS THAT WILL NO LONGER BE TRACKED IN THE INVENTORY SYSTEM (NOT COST-EFFECTIVE OR PRACTICAL); 2) IN '98, PER GUIDANCE FROM THE PSC, THE UTILITY "WROTE OFF" UNUSABLE, UNSELLABLE INVENTORY MATERIAL TO EXPENSE. #594 WAS CHARGED WITH \$19,400; 3) IN '98, THE UTILITY "SOLD" TWO SWITCHES TO BORDER STATES ELECTRIC SUPPLY CO., WHO IN-TURN, SOLD THEM TO ANOTHER UTILITY. BORDER STATES PAID THE UTILITY \$10,000, BUT THE ORIGINAL COST PAID BY THE UTILITY ABOUT 7 YEARS AGO WAS \$15,000. THE \$5,000 "LOSS" WAS CHARGED TO #594 RATHER THAN STORES CLEARING FOLLOWING DISCUSSION WITH THE PSC; AND 4) IN '98, THE UTILITY INCURRED \$6,500 IN LABOR, CLEARING, AND OTHER EXPENSES TO FIND AND REPAIR DAMAGE TO UNDERGROUND CABLE AS A RESULT OF A "DIG-IN" DONE BY THE UTILITY'S CREW. THE UTILITY WAS REIMBURSED \$2,100 FOR THE REPAIR COSTS BY ITS PROPERTY INSURANCE COMPANY, BUT THE NET IMPACT WAS STILL A \$4,400 INCREASE IN 1998'S COSTS.

1999 WAS \$13,000 MORE THAN 1997'S COSTS (1997'S TOTAL WAS \$18,564). THIS IS PRIMARILY DUE TO \$7,900 OF OBSOLETE UNDERGROUND INVENTORY MATERIALS THAT WAS DONE IN ANOTHER HOUSEKEEPING OF INVENTORY SUPPLIES COMPLETED IN 1999.

ACCOUNT #595 MAINTENANCE OF TRANSFORMERS: 1999'S COSTS ARE \$937 VERSUS 1998'S COSTS OF \$15,124 WITH A DIFFERENCE OF <\$14,187> AND <93.80%>.

AGAIN, 1998'S COSTS WERE UNUSUALLY HIGHER. THEY INCLUDED \$9,656 SETTLEMENT PAID FOR A POTENTIAL ENVIRONMENTAL SUIT FOR DISPOSAL OF TRANSFORMERS AT A CERTIFIED DISPOSAL SITE IN KANSAS CITY. (NOTE: \$2,500 IN LEGAL FEES WERE CHARGED TO #923 PER THE PSC, AND THE \$9,656 SETTLEMENT WAS CHARGED TO #595.)

ELECTRIC OPERATING SECTION FOOTNOTES

INVENTORY COSTS WERE ALSO UP IN '98 DUE TO TWO TRANSFORMER BUSHINGS THAT WERE USED FOR REPAIR. THIS IS RATHER UNUSUAL.

LASTLY, BEGINNING IN 1999, THE UTILITY IS USING A NEW COMPANY TO HANDLE DISPOSAL OF TRANSFORMERS THAT ARE PULLED OUT OF SERVICE. NO OIL TESTING IS DONE ON THESE TRANSFORMERS AS IN YEARS PAST; THE NEW COMPANY (CINERGY) HANDLES THEM AS IF THEY CONTAIN PCB'S. THIS MINIMIZED ACCOUNTS PAYABLE AND LABOR COSTS BEING CHARGED TO #595.

ACCOUNT #905 CUSTOMER ACCOUNTS: 1999'S COSTS ARE \$22,690 VERSUS 1998'S COSTS OF \$12,141 WITH A DIFFERENCE OF \$10,549 AND 86.89%.

THE UTILITY BREAKS THIS ACCOUNT DOWN AND SEPARATELY TRACKS RESIDENTIAL, COMMERCIAL, AND INDUSTRIAL CUSTOMER ACCOUNT EXPENSES. A FURTHER BREAKDOWN SEPARATELY TRACKS SAFETY RELATED CUSTOMER ACCOUNTS EXPENSES. THE LARGEST INCREASE IS A \$6,000 INCREASE FROM '98 TO '99 IN INDUSTRIAL CUSTOMER ACCOUNTS. NEXT IS A \$2,200 INCREASE IN COMMERCIAL ACCOUNTS EXPENSE, FOLLOWED BY A \$1,600 INCREASE IN SAFETY AND \$700 IN RESIDENTIAL CUSTOMER ACCOUNTS.

LABOR (AND ASSOCIATED CLEARING EXPENSES) IS THE BIGGEST DRIVER OF THE INCREASE. THIS IS THE RESULT OF A GREATER EMPHASIS BEING PLACED ON WORKING WITH THE UTILITY'S BUSINESS CUSTOMERS. ADDITIONAL SAFETY LITERATURE WAS ALSO PURCHASED IN 1999 AND USED AS A CUSTOMER SERVICE.

ACCOUNT #920 ADMINISTRATIVE & GENERAL EXPENSES: 1999'S COSTS ARE \$88,774 VERSUS 1998'S OF \$72,956 WITH A DIFFERENCE OF \$15,818 AND 21.68%.

AN ADDITIONAL OFFICE EMPLOYEE WAS HIRED IN '99, WITH APPROXIMATELY 15% OF HER WAGE BEING ALLOCATED TO THIS ACCOUNT. ALSO, DUE TO A SHIFT IN RESPONSIBILITIES, THE OVERALL PERCENTAGE OF WAGES CHARGED TO THIS ACCOUNT FOR OUR INVENTORY/WORK ORDER CLERK INCREASED FROM APPROXIMATELY 6% IN 1998 TO 27% IN 1999. (THE INVENTORY AND WORK ORDER DUTIES ARE BEING/HAVE BEEN SHIFTED TO OUR INVENTORY CONTROLLER AND LINE CREW FOREMAN.)

ACCOUNT #926 PENSIONS AND BENEFITS: 1999'S COSTS ARE \$156,124 VERSUS 1998'S OF \$107,871 WITH A DIFFERENCE OF \$48,253 AND 44.73%.

AN ADDITIONAL "PAPER ENTRY" IN THE AMOUNT OF \$48,000 WAS MADE IN 1999 TO RECORD ADDITIONAL VACATION AND SICK LEAVE LIABILITY IN #253, WITH AN OFFSETTING DEBIT ENTRY TO #926. THE VACATION AND SICK LEAVE LIABILITY INCREASED SIGNIFICANTLY FOR TWO MAIN REASONS: 1) SEVERAL EMPLOYEES ADVANCED INTO THE NEXT "AGE BRACKET;" THEREFORE REQUIRING THAT A HIGHER PERCENTAGE OF THEIR UNUSED ACCUMULATED SICK LEAVE BE RECORDED AS A LIABILITY, AND 2) EFFECTIVE 1/1/99, THE UTILITY APPROVED A NEW POLICY WHICH INCREASES THE PERCENTAGE OF UNUSED ACCUMULATED SICK LEAVE THAT CAN BE PAID OUT UPON RETIREMENT. THE PERCENTAGE OF PAYOUT RANGES BETWEEN 50% AND 100%, DEPENDING ON THE NUMBER OF YEARS OF SERVICE.

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

ACCOUNT #371: AN ADJUSTMENT WAS MADE 4/98 TO CORRECT FIXTURE THAT WAS PUT TO 1010-1-371 IN 1997 INSTEAD OF 1010-1-373. THESE ENTRIES WERE NOT MADE CORRECTLY, THEREFORE ADJUSTING ENTRIES WERE MADE 1/99. ONE ENTRY OF <\$299> WAS MADE TO REVERSE THE ENTRY MADE IN 1998, AND ANOTHER ENTRY OF <\$299> WAS MADE TO CORRECT THE 1997 PLANT ENTRY. NO ADJUSTMENT WILL BE MADE TO ACCUMULATED DEPRECIATION BECAUSE OF MINIMAL AMOUNT AND LENGTH OF TIME THAT THE PLANT WAS IN THE WRONG ACCOUNT.

ACCOUNT #373: AN ADJUSTMENT WAS MADE 4/98 TO CORRECT FIXTURE THAT WAS PUT TO 1010-1-371 IN 1997 INSTEAD OF 1010-1-373. THESE ENTRIES WERE NOT MADE CORRECTLY, THEREFORE ADJUSTING ENTRIES WERE MADE 1/99. ONE ENTRY OF \$299 WAS MADE TO REVERSE THE ENTRY MADE IN 1998, AND ANOTHER ENTRY OF \$299 WAS MADE TO CORRECT THE 1997 PLANT ENTRY. NO ADJUSTMENT WILL BE MADE TO ACCUMULATED DEPRECIATION BECAUSE OF THE MINIMAL AMOUNT AND LENGTH OF TIME THAT THE PLANT WAS IN THE WRONG ACCOUNT.

ACCOUNT #391.1: TRANSFERRED <\$2,363> FOR A COMPUTER MONITOR WHICH WAS ERRONEOUSLY CHARGED TO ELECTRIC PLANT IN 1998 FROM ACCOUNT 1010-1-400 (ELECTRIC PLANT) TO 1010-2-400 (WATER PLANT). THIS MONITOR IS USED 100% BY THE WATER DEPARTMENT.

The following note was included in the 2000 annual report, was cut and pasted to this report on 5/1/01. PJJ

OTHER IMPORTANT FOOTNOTE THAT WAS NOT INCLUDED IN 1999'S PSC REPORT, BUT SHOULD HAVE BEEN.

Upon completion of a complete field inventory of the utility's electrical system and a re-valuation, adjustments to the utility's plant values were made and were offset with an entry to accumulated depreciation. The net, overall impact was only \$2,918, but within specific accounts, the adjustments varied. Staff researched adjustments being made to make sure they were reasonable. You will note some accounts are being adjusted one way and others the other way. This is often due to the fact that particular units were listed in different accounts in years past than they are now. The way we are listing them now seems to be in line with what is outlined in the PSC's Uniform System of Accounts.

The Utility is now using a CPR Ledger, generated through the field inventory, via R&R SyTEC Software. Electric Work Orders are prepared and analyzed using this software. The costs are posted to the CPR Ledger on an annual basis.

Following is a listing of the adjustments made in 1999 for the re-valuation of the units in each plant account. (The offsetting entries were made to accumulated depreciation as explained above.)

#364.	+	\$	45,980
#365	-	\$	129,335
#366	-	\$	934
#367	+	\$	21,600

ELECTRIC OPERATING SECTION FOOTNOTES

#369 + \$ 25,133

Accumulated Provision for Depreciation - Electric (Page E-08)

ACCOUNT 391.1: ADJUSTMENT WAS MADE TO ACCUMULATED DEPRECIATION OF <\$169> BECAUSE IN 1998 A COMPUTER MONITOR WAS ERRONEOUSLY CHARGED TO ELECTRIC WHEREAS THE MONITOR IS USED 100% IN THE WATER DEPARTMENT.

ACCOUNT 394: THIS ACCOUNT HAS A NEGATIVE BEGINNING BALANCE OF <\$14,877> AND A NEGATIVE ENDING BALANCE OF <\$11,323> BECAUSE OF RETIREMENTS MADE IN PLANT UNDER THE UTILITY'S NEW CAPITALIZATION LIMIT OF \$500.

Transmission and Distribution Lines (Page E-10)

OVERHEAD ONLY - DOES NOT INCLUDE UNDERGROUND, PER PSC STAFF IN 1997.

Rural Line Customers (Page E-11)

NOTE: EFFECTIVE WITH OUR 1990 ELECTRIC RATES APPROVED BY THE PSC, URBAN & RURAL ELECTRIC CUSTOMERS ARE SERVED AT THE SAME RATE.

FOR CUSTOMERS SERVED AT OTHER THAN RURAL RATES, THERE ARE:

RESIDENTIAL = 262

GENERAL SERVICE = 24 (GENERAL SERVICE TOTAL = 27 LESS THE 3 FARM CUSTOMERS LISTED BELOW)

SMALL POWER = 4

SECURITY LIGHTS = 2

FARM CUSTOMERS:

ACCT. #2-544100-00 ROGER BENTZ

ACCT. #2-546000-00 ERVIN SEIDLER

ACCT. #2-547200-00 HENRY RETZLAFF

Substation Equipment (Page E-23)

THE CUSTOMER OWNED SUBSTATIONS ARE AS FOLLOWS:

KEMPS DAIRY

INTERNATIONAL PAPER/CEDARBURG PLANT (WAS WABASH PIONEER)

AMCAST

CARLSON TOOL

THE PROGRAM DOES NOT SHOW ANY NUMBER IN KWH THAT HAS 7 DIGITS. LISTED BELOW ARE THE SUBSTATIONS AND THE COMPLETE KWH OUTPUTS:

AMCAST - 882,885.00

CARLSON TOOL - 353,931.00

KELCH - 202,945.00

KEMPS DAIRY - 1,149,549.00

LINCOLN SUBSTATION - 2,235,073.00

M&I OFFICE - 225,193.00

MIDTOWN SUBSTATION (MEQUON) - 2,962,022.00

NORTHWEST SUBSTATION - 1,884,415.00

LAYTON SUBSTATION - 1,013,832.00

INTERNATIONAL PAPER/CEDARBURG PLANT - 495,935.00

SOUTHWEST SUBSTATION - 983,383.00

WEIL PUMP - 162,077.00

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Distribution Meters & Line Transformers (Page E-24)

ON LINE 12: THE IN STOCK QUANTITY DOES NOT INCLUDE KVAR METERS.
